

COUNTY OF YOLO

**SPECIAL DISTRICT
FINANCIAL MANUAL**



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Auditor-Controller
January 2006**

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1. Preface

The auditor-controller compiled this manual to provide useful information to special district boards and staff for the financial management of the districts. It is distributed to all special districts within the county.

This manual will be updated as needed and is also available online at <http://www.yolocounty.org/org/auditor/financials.htm>

2. Conformance to Codes and Policies

Special districts are legally constituted governmental entities that are neither cities, counties, redevelopment agencies, nor school districts, but include joint powers agencies and certain nonprofit corporations. They are created under various statutes and are either governed by independently elected boards or by the board of supervisors directly or through appointments.

- a) The provisions of law relating to county budget and other fiscal matters apply generally to any district whose governing body is the board of supervisors or is appointed by the board of supervisors, or for which the county auditor is the ex-officio fiscal officer.
- b) The county auditor-controller is statutorily the ex-officio fiscal officer of all districts whose funds are kept in the county treasury. The county auditor-controller is charged by law with prescribing and exercising general supervision over the accounting forms and the method of keeping accounts for the county and all special districts that are governed by the board of supervisors or for which he is the ex-officio fiscal officer.
- c) The district funds are on deposit with the county treasury and are disbursed to third parties as requested by the district. The district is required by state codes of regulations to conform to the uniform accounting, reporting and budget procedures for special districts prescribed by the state controller.
- d) The county employs accounting and reporting policies and procedures that are in accordance with generally accepted accounting principles and conform to procedures prescribed by the state controller for counties and for special districts.
- e) The district must comply with all county policies as they apply to special districts, specifically, those pertaining to budgeting, revenue apportionment, accounting, financial reporting and auditing.
 - i. Any exceptions must be requested in writing by the district and approved by the auditor-controller.
 - ii. The auditor-controller will provide timely notices to the district of all changes in policies.

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3. Budgeting

- a) For those special districts whose affairs and finances are under the supervision of the board of supervisors (Government Code section 29002), and those districts that desire to use the county budget tracking system, the district board should develop and submit its annual budget request to the county following specific instructions by the auditor-controller.
- b) Once the governing board approves the district budget, the auditor-controller records the final budget in the county budget system.
- c) For those special districts that are independent of the county and develop their budget independently, the district board should send a copy of its budget to the auditor-controller (Government Code section 53901).
- d) The district is responsible for monitoring its budget and ensuring that budgeted accounts are not overdrawn. The auditor-controller may cease processing claims against an overdrawn budget at the object level.
- e) Amendments to the district budget shall follow guidelines established by the auditor-controller.
- f) If the board of supervisors governs the district, the auditor-controller will annually compute and inform the district of the statutory limit on appropriations, also referred to as the Gann Limit.
- g) Auditor-controller staff is available to help explain budget requirements and policies.

4. Tax and Assessment Revenues

- a) The auditor-controller will place special assessments on the tax rolls when requested by the district in accordance with annual instructions sent to all districts. However, for tax-exempt parcels, billing and collection of special assessments are the direct responsibilities of the district.
- b) The auditor-controller will allocate revenues from property taxes and special assessments according to state laws and regulations and revenue sharing agreements. Revenues from the secured tax rolls and special assessments will generally be disbursed according to this schedule:
 - 50% of the annual allocation in early January
 - 45% of the annual allocation in early May
 - Balance of allocated revenues in early August
- c) With regard to special assessments, the auditor-controller shall add to the amount of the special assessment an administrative fee of \$1.00 per parcel. This amount will be collected with each installment of such special assessment, deducted from the overall amount collected, and paid into the county general fund. Pursuant to

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government code section 29304, all special districts that levy special assessments for collection by the county shall enter into a written agreement with the county that confirms this arrangement.

- d) With regard to property tax administration, the auditor-controller charges the district a property tax administration fee, based on actual costs, to be deducted from the district's allocated share of taxes, as allowed by Revenue and Taxation code section 95.3(a).

5. Collection Services

- a) At the request of the district, the county will consider entering into an agreement to provide collection services for delinquent charges and fees. The county will use routine collection tools such as mailing statements, sending dunning messages, making telephone calls, skip tracing or enforcement tools such as small claims action, wage garnishment, bank seizure and state intercept programs.
- b) Fees for such collection services are negotiated between the district and the county and are typically 25% of the amount collected.

6. Cash Management and Reserves

- a) The district is responsible for monitoring its cash balances and cash flows and must maintain a positive balance for the total of all district's cash funds in the county treasury. If cash balances draw near zero, the auditor-controller will cease processing claims for the district (except for cases of emergency or public safety reasons) to prevent cash from being overdrawn, unless prior arrangements have been made to mitigate the overdraft.
- b) The district board is responsible for establishing the necessary reserves to provide for contingencies and emergencies, as well as for large and probable expenditures. A general reserve is normally established and maintained to cover unpredictable emergency expenditures. It can be drawn from only during the annual budget process or when there is a publicly declared emergency.
- c) The district board should consider setting the general reserve at a sufficient level to ensure adequate liquidity during dry periods.

7. Accounting

a. Transaction Processing

District staff reviews source documents (invoices, check remittances, etc.) and assigns correct account codes before sending them on to the auditor-controller department for further processing.

Appendix A is a chart of accounts that complies with the state controller's requirements. District staff should use these accounts to code transactions.

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The auditor-controller processes the following transactions for the district:

- i. Payment of claims from external vendors including purchases of services and supplies, fixed assets and debt payments
- ii. Recording of journal entries and internal billings
- iii. Recording of credit memos
- iv. Recording of electronic transfers
- v. Recording of annual budget
- vi. Recording of budget adjustments and amendments
- vii. Recording of deposits into county treasury

b. Approval of Expenditures

- i. The district must complete and submit an annual signature authorization form for designated persons who are authorized to approve expenditures on behalf of the district board.
- ii. The auditor-controller will process only expenditures that have been properly approved by the district.

c. Accounting Records and General Ledger

- i. The auditor-controller maintains funds, budget units, cost centers, programs and accounts as necessary for the district to conduct its financial affairs in accordance with generally accepted accounting principles and with the state controller's guidelines.
- ii. The auditor-controller maintains a fixed asset schedule for the district that meets the county's capitalization requirement for financial reporting purposes. The district should maintain a more detailed inventory of fixed assets, especially those under the capitalization threshold, for control and insurance purposes.
- iii. The auditor-controller sets up and maintains a file for each vendor utilized by the district based on the completed Form W-9 received from the district. The county retains the original Form W-9 on file. No vendor can be paid unless the W-9 is on file.
- iv. The district is responsible for reporting sales and use tax due the State of California that is not included on vendor invoices. The auditor-controller will report and pay the sales and use tax on behalf of the district from district funds. If the district fails to report such taxes to the auditor-controller and as a result the county is required to pay taxes and penalties to the state, the district will be required to reimburse the county for such payments.

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- v. The auditor-controller files all statutory reports concerning district financial transactions to the Internal Revenue Service and to other state agencies.
- vi. The district should retain all source documents in its possession relating to financial transactions including board actions for a minimum of five years.
- vii. The county provides storage for the district financial records and other statutory records that are in the possession of the auditor-controller, in accordance with the state controller's guidelines.

8. Financial Reporting

- a) The auditor-controller provides the following monthly reports or equivalents to the district:
 - i. Trial Balance
 - ii. General Ledger
 - iii. Appropriations Ledger
 - iv. Revenue Ledger
- b) The auditor-controller prepares and submits the annual report of financial transactions to the state controller (Government Code section 53891) from transactions recorded in the county general ledger, unless prior arrangements have been made for the district to prepare and submit this report.

9. Payroll

- a) The district board authorizes changes to employee status (hire, terminate, salary rates, etc.) and forwards documentation to the county for updating the payroll system.
- b) The district forwards approved biweekly attendance sheets to the auditor-controller for processing.
- c) The auditor-controller provides the following payroll services to the district.
 - i. Processes payroll including computation of gross pay, statutory and voluntary withholdings, garnishments, etc.
 - ii. Remits withheld amounts to taxing authorities and benefit providers
 - iii. Remits employer's contributions to the pension plan
 - iv. Maintains statutory payroll records
 - v. Issues Form W-2s and Form 1099s at year-end
 - vi. Prepares and files all statutory reports concerning payroll

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10. Auditing

- a) The district board is responsible for ensuring proper accountability including causing the accounts of the district to be audited annually by a certified public accountant in accordance with generally accepted auditing standards and state controller requirements (Government Code section 26909). The district should notify the auditor-controller how it plans to fulfill the audit requirement.
- b) The district should file the audit report to the state controller and the county auditor within 12 months of the end of the fiscal year under examination.
- c) If the district board does not undertake the audit responsibility, the auditor-controller will conduct or contract for an audit or perform other assurance procedures to comply with the law and charge all costs to the district accounts.

11. Cost and Billing

- a) Generally, the auditor-controller provides free of charge to the district those services that are provided to county departments.
- b) The law provides that the county can bill certain services to the district. In these cases, the auditor-controller will provide estimates to the district in advance of service.
- c) The auditor-controller will bill or charge the district accounts at completion of services.

12. Additional Services

- a) The district can request additional services in writing with reasonable advance notice to the auditor-controller. The auditor-controller will provide an estimated cost to the district. Costs are calculated at the current hourly rates including overhead, plus any third-party charges.
- b) Specialized or major additional services are provided only through contractual agreements between the county board of supervisors and the district board.
- c) The auditor-controller will not begin providing services until the district board approves the cost estimate and contractual agreement.

13. Useful Information

District board and staff may find other useful information as follows.

a. California Codes of Regulations

Title 2 – Administration

Division 2 – Financial Operations

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Special District Financial Manual

Chapter 2 – State Controller

Subchapter 3 - Accounting Procedures for Special Districts

Subchapter 4 - Budgeting Procedures for Special Districts

Subchapter 5 - Minimum Audit Requirements and Reporting Guidelines
for Special Districts

These regulations can be found at the web site of the State Office of Administrative Law: <http://ccr.oal.ca.gov/>

b. Official California Legislative Information

This is a web site maintained by the Legislative Counsel of California that provides useful information on California laws and legislative bills and processes. **Appendix B** includes the text of code sections pertinent to financial operations of special districts.

<http://www.leginfo.ca.gov/>

c. California Special Districts Association

The California Special districts Association (CSDA) is a 501c(6), not-for-profit association that was formed in 1969 to ensure the continued existence of local, independent special districts. It has about 700 special district members.

CSDA provides education and training, insurance programs, legal advice, industry-wide litigation and public relations support, legislative advocacy, capital improvement and equipment funding, collateral design services and current information that is useful to special district management.

CSDA
1112 I Street, Suite 200
Sacramento, CA 95814
916-442-7887
www.csda.net

14. Useful Contacts

a. Board of Supervisors

District 1: Mike McGowan	(530) 666-8192	(916) 375-6440
District 2: Helen Thomson	(530) 666-8622	(530) 757-5557
District 3: Frank Siefertman, Jr.	(530) 666-8621	
District 4: Mariko Yamada	(530) 666-8624	(530) 757-5554
District 5: Duane Chamberlain	(530) 666-8627	

Board of Supervisors
625 Court Street, Room 204, Woodland, CA 95695
www.yolocounty.org

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b. County Administrative Officer

Sharon Jensen
625 Court Street, Room 202, Woodland, CA 95695
(530) 666-8150

c. County Counsel

Steve Basha
625 Court Street, Room 201, Woodland, CA 95695
(530) 666-8277

d. County Auditor-Controller

Howard Newens
625 Court Street, Room 103, Woodland, CA 95695
(530) 666-8217

15. Appendices

a. Appendix A – Chart of Accounts for Special Districts

b. Appendix B – Codes of Law Pertaining to Special District Financial Operations

Government Code

- Section 26909: annual audit
- Section 29002: annual budget
- Section 29304: special assessment fee
- Section 53891: annual financial report
- Section 53901: filing of budget

Revenue and Taxation Code

- Section 95.3: property tax administration fee

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County of Yolo
Special District Financial Manual
Chart of Accounts
General Ledger

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>
	CURRENT ASSETS
010000	CASH IN TREASURY
020000	CASH-IMPREST
030000	CASH ON HAND
040000	RESTRICTED CASH
080000	CASH HELD BY FISCAL AGENTS
110001	PROP TAX REC-CURR SEC
110006	PROP TAX REC-CURR SUPP ROLL
130000	ACCOUNTS RECEIVABLE
160000	DUE FROM OTHER FUNDS
170000	DUE FROM OTHER AGENCIES
230000	INVENTORY
270000	PREPAID EXPENSE
	FIXED ASSETS
310008	LAND-COST/SPEC DIST
310009	LAND-DONATED VALUES SPEC DIST
320008	BLDGS & IMP COSTS-SPEC DIST
320009	BLDGS & IMP DONATED VALUE DIST
340008	EQUIPMENT-COST SPEC DIST
340009	EQUIPMENT-DONATED VALUE SP DIS
360000	CONSTRUCTION IN PROGRESS
	OTHER DEBITS
400500	FUTURE LONG TERM DEBT REQUIRE
	CURRENT LIABILITIES
510000	ACCRUED PAYROLL
520000	ACCOUNTS PAYABLE
550000	DEPOSITS FROM OTHERS
560000	DUE TO OTHER FUNDS
562040	SHORT TERM DEBT
570000	DUE TO OTHER GOVERNMENTS
	LONG TERM LIABILITIES
580000	LOANS PAYABLE-LONG TERM
580010	LOANS PAYABLE-LT CO CDBG
582400	DEFERRED INCOME
582412	DEF REV-DEVELOPMENT FEES
600000	BONDS PAYABLE
600400	CAPITALIZED LEASE OBLIGATIONS
600500	OTHER LONG TERM LIABILITIES
	RESERVES AND FUND BALANCES
710000	RESERVE FOR ENCUMBRANCES
720000	RESERVE-GENERAL
730000	RESERVES-OTHER

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Chart of Accounts
General Ledger

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>
730100	RESERVE FOR IMPREST CASH
730200	RESERVE FOR INVENTORY & PPDS
730300	RESERVE FOR LOANS REC-L/T
730700	RESERVE FOR DEPOSITS WITH OTH
730800	F/B DESIGNATED-F/A REPLACEMENT
730900	FUND BALANCE-RESTRICTED
750000	FUND BALANCE AVAILABLE
790000	INVESTMENT IN GENERAL F/A

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Chart of Accounts
Revenue Ledger

ACCOUNT NO. ACCOUNT NAME

TAXES-CURRENT

821110 PROPERTY TAXES-CURRENT SECURED
821120 PROPERTY TAXES-CURRENT UNSEC
821125 PROP TAXES-CUR ERAF III SHIFT
821310 SUPPLEMENTAL ROLL

TAXES-PRIOR

821210 PROPERTY TAXES-PRIOR SECURED
821220 PROPERTY TAXES-PRIOR UNSECURED

LICENSES,PERMITS & FRANCHISES

822200 BUSINESS LICENSES
822600 OTHER LICENSES AND PERMITS
822610 DEVELOPMENT FEES

REVENUE FROM USE OF MONEY & PROPERTIES

824100 INVESTMENT EARNINGS
824199 INVESTMENT EARNINGS-RESTRICTED
824200 RENTS AND CONCESSIONS
824201 RENTS & CONCESSIONS-TOWN HALL

INTERGOVT REVENUE-STATE

825190 OTHER STATE IN-LIEU TAXES
825191 STATE-HIGHWAY PROPERTY RENTALS
825460 STATE FOR DISASTER
825485 HOMEOWNERS PROPERTY TAX RELIEF
825490 STATE-OTHER
825502 STATE-MANDATED COSTS
825672 STATE-CAPITAL GRANTS-OTHER

INTERGOVT REVENUE-FEDERAL

825630 FEDERAL FOR DISASTER
825666 FEDERAL-HOMELAND SECURITY
825670 FEDERAL-OTHER

INTERGOVT REVENUE-OTHER

825710 OTHER IN-LIEU TAXES
825711 OTHER IN LIEU-RDA PASS THRU
825800 OTHER GOVERNMENTAL AGENCIES

CHARGES FOR SERVICES

826115 SPECIAL ASSESSMENTS
826281 MEDICAL SERVICE FEE
826310 SANITATION SERVICES
826311 WATER-SERVICE RESIDENT
826312 WATER-SERV BUSINESS
826316 SANITATION-SERV RESIDENT
826317 LANDFILL-COMMERCIAL

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Chart of Accounts
Revenue Ledger

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>
826320	STREET LIGHTING
826325	AMBULANCE SERVICES
826380	PARK & RECREATION FEES
826391	BURIAL
826393	FIREFIGHTER SERVICES
826398	ENDOWMENT - CEMETERY DIST
826399	OTHER-OTHER
	MISCELLANEOUS
827600	OTHER SALES
827602	OTHER SALES-BURIAL PLOTS
827700	OTHER INCOME
827702	CONTRIBUTIONS/GRANTS-NON GOVT
827705	STALE DATE WARRANTS
827715	DONATION
827716	FUNDRAISING/SPEC EVENTS
827720	CASH OVERAGES
827725	EMPLOYEE REIMB-JURY/WIT FEES
827740	INSURANCE PROCEEDS
827745	UNCLAIMED PROPERTY
	OTHER FINANCING SOURCES
828100	SALE OF FIXED ASSETS
828101	SALE OF SURPLUS NON-CAP EQUIP
828200	OPERATING TRANSFERS IN
828500	OTHER LONG TERM DEBT PROCEEDS

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Chart of Accounts
Expenditure Ledger

ACCOUNT NO. ACCOUNT NAME

SALARIES AND EMPLOYEE BENEFITS

861101 REGULAR EMPLOYEES
861102 EXTRA HELP
861103 OVERTIME
861104 STANDBY TIME
861105 SHIFT DIFFERENTIAL
861106 BILINGUAL
861107 PAYOFF
861201 CO CONTRIB RETIREMENT
861202 CO CONT-O A S D I
861203 CO CONT-MEDICARE TAX
861300 CO CONT-EMPLOYEE GROUP INSUR
861400 CO CONT-UNEMPLOYMENT INSUR
861500 WORKERS COMPENSATION INSURANCE
861600 CO CONT-OTHER FRINGE BENEFITS
861999 EMPLOYEE SALARIES TRANSFERRED

SERVICES AND SUPPLIES

862010 AGRICULTURAL SUPPLIES
862050 CLOTHING & PERSONAL SUPPLIES
862090 COMMUNICATIONS
862130 FOOD
862170 HOUSEHOLD EXPENSE
862202 INSURANCE-PUBLIC LIABILITY
862203 INSURANCE-FIRE & EXTENDED
862209 INSURANCE-OTHER
862271 MAINT-EQUIPMENT
862272 MAINT-BLDGS & IMPROV
862300 MEDICAL,DENTAL & LAB SUPPLIES
862330 MEMBERSHIPS
862360 MISCELLANEOUS EXPENSE
862365 CASH SHORTAGE
862390 OFFICE EXPENSE
862391 OFFICE EXP-POSTAGE (OPTIONAL)
862392 OFFICE EXP-PRINTING (OPTIONAL)
862415 INVENTORY PURCHASES
862421 AUDITING & FISCAL SERVICES
862422 INFORMATION TECHNOLOGY SERVICE
862423 LEGAL SERVICES
862424 ARCH, ENG & PLANNING SERVICES
862425 MEDICAL,DENTAL & LAB SERV
862429 PROFESSIONAL & SPECIALIZED SRV
862430 BOARD MEETING STIPENDS
862460 PUBLICATIONS & LEGAL NOTICES
862491 RENTS & LEASES-EQUIPMENT
862492 RENTS & LEASE-BLDGS & IMPROVE
862520 SMALL TOOLS & MINOR EQUIPMENT
862548 TRAINING EXPENSE

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Chart of Accounts
Expenditure Ledger

APPENDIX A
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<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>
862552	LAW ENFORCEMENT SUPP & SERV
862556	VOLUNTEER FIREMEN
862559	SPECIAL DEPT EXP-OTHER
862610	TRANSPORTATION & TRAVEL
862613	VEHICLE FUEL
862640	UTILITIES
	OTHER CHARGES
863101	PAYMENTS TO PRIVATE INSTITUT
863102	PAYMENTS TO OTH GOVT INSTIT
863200	CONTRIBUTIONS TO NON-C0 AGENCY
863350	RETIREMENT-OTH LONG TERM DEBT
863360	CAPITAL LEASE PAYMENTS
863400	INTEREST ON BOND
863500	INTEREST EXP LONG TERM DEBT
863550	INTEREST EXP SHORT TERM DEBT
863600	JUDGMENTS & DAMAGES
863800	TAXES AND ASSESSMENTS
	FIXED ASSETS-LAND
864100	LAND
	FIXED ASSETS-STRUCTURES/IMPROVEMENT
864200	BUILDINGS & IMPROVEMENTS
	FIXED ASSETS-EQUIPMENT
864300	EQUIPMENT
	INTRAFUND TRANSFERS
868150	EXPENSE TRANSFER REIMBURSEMENT
	PROVISIONS FOR CONTINGENCIES
869900	APPROP FOR CONTINGENCY

Government Code

[Note that “Controller” in the following text refers to the State Controller]

26909. (a) The county auditor shall either make or contract with a certified public accountant or public accountant to make an annual audit of the accounts and records of every special purpose district within the county for which an audit by a certified public accountant or public accountant is not otherwise provided. In each case, the minimum requirements of the audit shall be prescribed by the Controller and shall conform to generally accepted auditing standards.

(b) Where an audit of a district's accounts and records is made by a certified public accountant or public accountant, the minimum requirements of the audit shall be prescribed by the Controller and shall conform to generally accepted auditing standards, and a report thereof shall be filed with the Controller and with the county auditor of the county in which the district is located. The report shall be filed within 12 months of the end of the fiscal year or years under examination.

(c) Any costs incurred by the county auditor, including contracts with, or employment of, certified public accountants or public accountants, in making an audit of every special purpose district pursuant to this section shall be borne by the district and shall be a charge against any unencumbered funds of the district available for the purpose.

(d) For joint districts lying within two or more counties, the above provisions shall apply to the auditor of the county in which the treasury is located.

(e) The county controller, or ex officio county controller, shall effect this section in those counties having a county controller, or ex officio county controller.

(f) A special district may, by unanimous request of the governing board of the special district, with unanimous approval of the board

of supervisors, replace the annual audit with a biennial audit covering a two-year period or, if the district's annual budget does not exceed an amount specified by the board of supervisors, an audit covering a five-year period.

Notwithstanding the foregoing provisions of this section to the contrary, districts shall be exempt from the requirement of an annual audit if the financial statements are audited by the Controller to satisfy federal audit requirements.

(g) A board of supervisors may substitute a financial review in accordance with definitions promulgated by the United States General Accounting Office for the audit of a special district as required by this section, provided that all of the following conditions are met:

- (1) The board of supervisors is the governing board of the district.
- (2) The special districts revenues and expenditures are transacted through the county's financial systems.
- (3) The special district's annual revenues do not exceed one hundred thousand dollars (\$100,000).

29000. Unless the context otherwise requires or provides, the general provisions set forth in this article, and the requirements concerning county budget matters prescribed by the Controller under Section 30200, govern the construction of this chapter.

29002. This chapter shall apply to counties and to special districts whose affairs and finances are under the supervision and control of the board.

29304. Whenever any special assessment or special assessment taxes are levied upon land or real property by any city, county, district or other public corporation, officer, or body, and the same are to be collected by the county or any county officer, whether acting as a county officer or as an ex officio officer of the city, district,

public corporation, officer, or body, there shall be added to the amount of the special assessment or special assessment tax an amount fixed by agreement between the county and city, district, public corporation, officer, or body for each special assessment or special assessment tax to be collected. An equal part of such charge shall be collected with each installment of such special assessment or special assessment tax and shall be deducted by the county officer collecting the tax and by him be paid into the general fund of the county.

53891. The officer of each local agency who has charge of the financial records shall furnish to the Controller a report of all the financial transactions of the local agency during the next preceding fiscal year. The report shall be furnished within 90 days after the close of each fiscal year and shall be in the form required by the Controller. If the report is filed in electronic format as prescribed by the Controller, the report shall be furnished within 110 days after the close of each fiscal year. However, in the case of local agencies filing annual financial materials with the California Health Facilities Commission or any successor thereto pursuant to Section 441.18 of the Health and Safety Code, the audited report shall be furnished within 120 days after the close of each fiscal year. Further, in the case of community redevelopment agencies filing annual reports with the Controller pursuant to Section 33080 of the Health and Safety Code, the report shall be furnished within six months of the end of the agency's fiscal year.

The Controller shall prescribe uniform accounting and reporting procedures which shall be applicable to all local agencies except cities, counties, and school districts, and except for local agencies which substantially follow a system of accounting prescribed by the Public Utilities Commission of the State of California or the Federal Power Commission. The procedures shall be adopted under the provisions of Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. The Controller shall prescribe the

procedures only after consultation with and approval of a local governmental advisory committee established pursuant to Section 12463.1. Approval of the procedures shall be by majority vote of the members present at a meeting of the committee called by the chairperson thereof.

53901. Unless exempted by the county auditor 60 days after the beginning of its fiscal year, every local agency, including every special purpose assessing or taxing district with the county shall file with the county auditor of the county in which it conducts its principal operations, a copy of its annual budget. The county auditor shall hold on file the annual budget of such special purpose assessing or taxing district or local agency for public inspection at all reasonable hours. If a local agency or special purpose assessing or taxing district does not have a formal budget, it shall file a listing of its anticipated revenues, together with its expenditures and expenses for the fiscal year in progress. The county auditor shall hold on file such statement for public inspection at all reasonable hours.

Revenue and Taxation Code

95.3. (a) Notwithstanding any other provision of law, for the 1990-91 fiscal year and each fiscal year thereafter, the auditor shall divide the sum of the amounts calculated with respect to each jurisdiction, Educational Revenue Augmentation Fund (ERAF), or community redevelopment agency pursuant to Sections 96.1 and 100, or their predecessor sections, and Section 33670 of the Health and Safety Code, by the countywide total of those calculated amounts. The resulting ratio shall be known as the "administrative cost apportionment factor" and shall be multiplied by the sum of the property tax administrative costs incurred in the immediately preceding fiscal year by the assessor, tax collector, county board of

equalization and assessment appeals boards, and auditor to determine the fiscal year property tax administrative costs proportionately attributable to each jurisdiction, ERAF, or community redevelopment agency. For purposes of this paragraph, property tax administrative costs shall also include applicable administrative overhead costs allowed by the federal Office of Management and Budget Circular A-87 standards, but shall not include any amount reimbursed pursuant to Section 75.60 and former Section 98.6, or include any amount in excess of the amounts reimbursable pursuant to Section 75.60, unless a county meets the conditions of paragraph (2) of subdivision (b) of Section 75.60. However, no amount of funds appropriated to counties for purposes of property tax administration in Item 9100-102-001 of the Budget Act of 1994 or any subsequent Budget Act shall result in any deduction from those property tax administrative costs that are eligible for reimbursement pursuant to this subdivision.

(b) (1) Each proportionate share of property tax administrative costs determined pursuant to subdivision (a), except for those proportionate shares determined with respect to a school entity or ERAF, shall be deducted from the property tax revenue allocation of the relevant jurisdiction or community redevelopment agency, and shall be added to the property tax revenue allocation of the county. For purposes of applying this paragraph for the 1990-91 fiscal year, each proportionate share of property tax administrative costs shall be deducted from those amounts allocated to the relevant jurisdiction or community redevelopment agency after January 1, 1991.

(2) It is the intent of the Legislature that the portion of those shares of property tax administrative costs that are calculated by the auditor for each fiscal year pursuant to subdivision (a) for school entities and the county's ERAF, that is attributable to the county's costs in providing boards and hearing officers for the review of property tax assessment appeals, be calculated by local officials and reimbursed by the state in the time and manner specified by a future act of the Legislature that makes an appropriation for purposes of that reimbursement.

(c) Reductions made pursuant to this section to property tax

revenue allocations shall be made without regard to Section 907 of the Government Code.

(d) Any additional amounts of property tax revenue allocated to the county pursuant to this section shall be used only to fund costs incurred by the county in assessing, equalizing, and collecting property taxes, and in allocating property tax revenues, and shall constitute charges for those services, not exceeding the actual and reasonable costs incurred by the county in performing those services.

(e) It is the intent of the Legislature in enacting this section to recognize that since the adoption of Article XIII A of the California Constitution by the voters, county governments have borne an unfair and disproportionate part of the financial burden of assessing, collecting, and allocating property tax revenues for other jurisdictions and for redevelopment agencies. The Legislature finds and declares that this section is intended to fairly apportion the burden of collecting property tax revenues and is not a reallocation of property tax revenue shares or a transfer of any financial or program responsibility.

(f) Commencing with the 1992-93 fiscal year and each fiscal year thereafter, this section shall supersede and replace Section 95.2, as authority for a county to recover property tax administrative costs.

(g) This section shall apply to the entire 1993-94 fiscal year, regardless of the operative date of the act adding the predecessor to this section, and to each fiscal year thereafter.